

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**SUMMARY OF THIRD INTERIM FEE APPLICATION
OF EPIQ CORPORATE RESTRUCTURING, LLC
AND EPIQ eDISCOVERY SOLUTIONS
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FROM
JANUARY 1, 2020 THROUGH AUGUST 31, 2020**

¹

The Debtors in these title III cases, along with each Debtor's respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

Name of Applicant:

**Epiq Corporate Restructuring, LLC and
Epiq eDiscovery Solutions**

Authorized to Provide Professional Services to:

- Commonwealth of Puerto Rico
- Puerto Rico Sales Tax Financing Corporation
- Puerto Rico Highways and Transportation Authority
- Employees Retirement System of the Government of the Commonwealth of Puerto Rico
- Financial Oversight and Management Board for Puerto Rico

Retention Order Entered on June 29, 2017
(Effective as of May 21, 2017)

Date of Retention:

January 1, 2020 through August 31, 2020

Interim Fee Period for which Compensation and Reimbursement is sought:

Amount of Compensation sought as actual, reasonable and necessary for the Interim Fee Period:

\$31,647.50

Amount of Expense Reimbursement sought as actual, reasonable and necessary for the Interim Fee Period:

\$61,805.64

Total Compensation and Expenses Requested for the Interim Fee Period:

\$93,453.14

Blended Rate of Professionals during the Interim Fee Period:

\$219.93

Summary of Monthly Fee Statements

Monthly Fee Statements					Payment
Period Covered	Fees	Expenses	Total	Payment Date	Amount
1/1/2020 – 1/31/2020	\$2,365.00	\$7,106.07	\$9,471.07	n/a	\$0.00
2/1/2020 – 2/28/2020	\$6,055.00	\$7,366.68	\$13,421.68	n/a	\$0.00
3/1/2020 – 3/31/2020	\$35.00	\$7,100.07	\$7,135.07	n/a	\$0.00
4/1/2020 – 6/30/2020	\$15,332.50	\$22,036.13	\$37,368.63	n/a	\$0.00
7/1/2020 – 7/31/2020	\$7,860.00	\$18,196.69	\$26,056.69	n/a	\$0.00
Total Final Request	\$31,647.50	\$61,805.64	\$93,453.14		\$0.00

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**THIRD INTERIM FEE APPLICATION
OF EPIQ CORPORATE RESTRUCTURING, LLC
AND EPIQ eDISCOVERY SOLUTIONS
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FROM
JANUARY 1, 2020 THROUGH AUGUST 31, 2020**

Pursuant to sections 327, 330, and 331 of chapter 11 of the United States Code, (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the *Order Authorizing Employment and Payment of Epiq Bankruptcy Solutions, LLC as Service Agent, Nunc Pro Tunc to The Petition Date*, dated June 29, 2017 [D.I. 540] (the “Retention Order”), the *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated June 6, 2018 [D.I. 3269] (the “Interim Compensation Order”), and the Local Rules of Bankruptcy Practice and Procedure

¹ The Debtors in these title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

of the United States Bankruptcy Court for the District of Puerto Rico (the “Local Bankruptcy Rules”), the firm of Epiq Corporate Restructuring, LLC and Epiq eDiscovery Solutions (together, “Epiq”), administrative advisor and e-discovery vendor for the above-captioned debtors (collectively, the “Debtors”), hereby files this third interim fee application (this “Third Interim Fee Application”) for: (i) compensation in the amount of \$31,647.50 for the reasonable and necessary professional services Epiq rendered to the Debtors from January 1, 2020 through August 31, 2020 (the “Third Interim Fee Period”); and (ii) reimbursement for the actual and necessary expenses that Epiq incurred, in the amount of \$61,805.64 during the Third Interim Fee Period.

In support of the Application, Epiq respectfully states as follows:

Jurisdiction

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue in the Court is proper pursuant to 28 U.S.C. § 1408.
3. The bases for the relief requested herein are sections 328, 330, 331 and 503(b) of the Bankruptcy Code, Bankruptcy Rule 2016 and Local Bankruptcy Rule 2016-1.

Disclosure of Compensation and Requested Final Award

4. Epiq files this Application requesting interim allowance and approval of compensation in the amount of \$93,453.14 for professional services rendered by Epiq to the Debtors and reimbursement of actual and necessary expenses incurred by Epiq during the Third Interim Fee Period.
5. In accordance with the Interim Compensation Order, Epiq has served the monthly fee statements covering the periods January 1, 2020 through August 31, 2020 (the “Monthly Fee

Statements”)². Pursuant to the Interim Compensation Order, Epiq has served the Monthly Fee Statement on: (a) attorneys for the Oversight Board, (b) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority (c) the Office of the United States Trustee for the District of Puerto Rico (d) attorneys for the Official Committee of Unsecured Creditors (e) attorneys for the Official Committee of Retired Employees, (f) the Puerto Rico Department of Treasury, and (g) attorneys for the Fee Examiner

6. As of the date hereof, Epiq has previously requested to be paid \$25,318.00 (80% of the total amount requested of \$31,647.50) from the Debtors for fees and \$61,805.64 for expenses incurred by Epiq as administrative agent and e-discovery vendor during the period through and including August 31, 2020. This represents 80 percent of the fees and 100 percent of the expenses incurred as administrative agent and e-discovery vendor and invoiced through and including August 31, 2020 as identified in the Monthly Fee Statement.³

7. The fees sought in this Application reflect an aggregate of 143.90 hours expended by Epiq professionals during the Third Interim Fee Period rendering necessary and beneficial administrative services to the Debtors at a blended average hourly rate of \$219.93 for

² The Monthly Fee Statement are the following: *Third Monthly Statement of Epiq Corporate Restructuring, LLC and Epiq ediscovery Solutions for Allowance of Compensation and Reimbursement of Expenses as Service Agent for the Period from January 1, 2020 Through January 31, 2020*, *Fourth Monthly Statement of Epiq Corporate Restructuring, LLC and Epiq ediscovery Solutions for Allowance of Compensation and Reimbursement of Expenses as Service Agent for the Period from February 1, 2020 Through February 28, 2020*, *Fifth Monthly Statement of Epiq Corporate Restructuring, LLC and Epiq ediscovery Solutions for Allowance of Compensation and Reimbursement of Expenses as Service Agent for the Period from March 1, 2020 Through March 31, 2020*, *Sixth Monthly Statement of Epiq Corporate Restructuring, LLC and Epiq ediscovery Solutions for Allowance of Compensation and Reimbursement of Expenses as Service Agent for the Period from April 1, 2020 Through June 30, 2020*, and *Seventh Monthly Statement of Epiq Corporate Restructuring, LLC and Epiq ediscovery Solutions for Allowance of Compensation and Reimbursement of Expenses as Service Agent for the Period from July 1, 2020 Through August 31, 2020*.

³ Pursuant to the Interim Compensation Order, the Debtors are authorized to pay each retained professional, unless the Court orders otherwise, an amount equal to (a) 80 percent of the such professional’s undisputed professional fees and (b) 100 percent of the undisputed expenses incurred by such professional and identified in such professional’s monthly statement to which no objection has been served.

professionals. Epiq maintains computerized records of the time expended in the performance of the professional services required by the Debtors and their estates. These records are maintained in the ordinary course of Epiq's practice.

8. The hourly rates and corresponding rate structure utilized by Epiq in these cases are generally equivalent to the hourly rates and corresponding rate structure predominantly used by Epiq for comparable matters, whether in Chapter 11 or otherwise, regardless of whether a fee application is required.

9. Epiq's hourly rates are set at a level designed to compensate Epiq fairly for the work of its professionals. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and are consistent with the rates charged elsewhere.

10. Epiq regularly reviews its bills to ensure that the Debtors are only billed for services that were actual and necessary. Moreover, in accordance with the Local Bankruptcy Rules, Epiq regularly reduces its expenses, particularly expenses related to overtime travel and overtime meals.

11. No understanding exists between Epiq and any other person for the sharing of compensation sought by Epiq, except among the parent, affiliates, members, employees and associates of Epiq.

Background

12. On May 3, 2017, the Oversight Board commenced a title III case for the Commonwealth of Puerto Rico by filing a voluntary petition for relief pursuant to section 304 (a) of PROMESA (the "Commonwealth Title III Case"). Thereafter the Oversight Board commenced a title III case for each of COFINA, the Employees, Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS Title III Case"), the Puerto Rico

Highways and Transportation Authority (“HTA Title III Case”), and the Puerto Rico Electric Power Authority (“PREPA Title III Case”) (and together with the Commonwealth Title III Case, the “Title III Cases”).⁴ By orders dated June 29, 2017 [Docket No. 537] and October 6, 2017 [Docket No. 1417], the Court approved the joint administration of the Title III Cases.

13. On June 29, 2017, the Court entered the Order Authorizing Employment and Payment of Epiq Bankruptcy Solutions, LLC as Service Agent, Nunc Pro Tunc to the Petition Date, [Docket No. 540] (the “Retention Order”), approving the Debtors’ employment and retention of Epiq as service agent nunc pro tunc to the ERS Title III Case/HTA Title III Case petition date, May 21, 2017.⁵ Pursuant to the Retention Order, Epiq is authorized to be compensated on an hourly basis for professional services rendered to the Debtors and reimbursed for actual and necessary expenses incurred by Epiq in connection therewith.

14. On August 23, 2017, the Court entered the Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals⁶ [Docket No. 1150], (as amended, the “Interim Compensation Order”).

Summary of Professional Services

15. Pursuant to, and consistent with, the relevant requirements of the Interim Compensation Order, the Fee Committee Order, and the Local Bankruptcy Rules (collectively, the “Guidelines”), as applicable, the following exhibits are attached hereto:

⁴ Unless otherwise indicated, references to docket numbers shall be to the docket of the Commonwealth Title III Case.

⁵ On August 13, 2018, the Oversight Board executed a services agreement with Epiq authorizing Epiq eDiscovery Solutions to serve as a neutral vendor and provide document repository and production services.

⁶ On November 8, 2017, the Court entered the First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 1715]. On June 6, 2018 the Court entered the Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3269]

- a. **Exhibit A** contains a certification by the undersigned regarding compliance with the Guidelines (the “Certification”);
- b. **Exhibit B** contains a list of Epiq’s project categories and the total billed to each category during the Third Interim Fee Period;
- c. **Exhibit C** contains a billing summary for the Third Interim Fee Period that includes the name of each professional for whose work compensation is sought, the aggregate time expended by each professional and the corresponding hourly billing rate at Epiq’s current billing rates and an indication of the individual amounts requested as part of this Third Interim Fee Application; and
- d. **Exhibit D** contains the time detail for the Third Interim Fee Period.
- e. **Exhibit E** consists of Epiq’s records of expenses incurred during the Third Interim Fee Period in the rendition of the professional services to the Debtors and their estates

16. To provide a meaningful summary of services rendered on behalf of the Debtors and their estates for the Third Interim Fee Period, Epiq has established, in accordance with its internal billing procedures, the following matter numbers in connection with these cases:

Matter No.	Matter Description
205	Set Up Mailing/Noticing
220	Affidavits
395	Case Management Services
400	Fee Statements
900	Data Management Services

17. The following is a summary, by matter, of the most significant professional services rendered by Epiq as administrative agent during the Third Interim Fee Period. This summary is organized in accordance with Epiq’s internal system of matter numbers.⁷

⁷ This summary of services rendered during the Third Interim Fee Period is not intended to be a detailed or exhaustive description of the work performed by Epiq, but, rather, is intended to highlight certain key areas where Epiq provided services to the Debtors during the Third Interim Fee Period. A summary description of the work performed in the Third Interim Fee Period, categorized by project code, and those day-to-day services and the time expended in performing such services, are set forth in the Monthly Fee Statement.

A. Set Up Mailing/Noticing (Matter #205)

Total Fees: \$1,275.00
Total Hours: 6.20

18. During the Third Interim Fee Period, Epiq served as a neutral vendor pursuant to the Order Approving Motion of the Independent Investigator for an Order: (I) Establishing Procedures for Resolving any Confidentiality Dispute in Connection with Publication of the Independent Investigator's Final Report; (II) Approving the Disposition of Certain Documents and Information; (III) Relieving the Independent Investigator from Certain Discovery Obligations; (IV) Exculpating the Independent Investigator in Connection with the Investigation and Publication of the Final Report; and (V) Granting Related Relief [Docket No. 3744]. In its capacity as a neutral vendor, Epiq's client services team served notices of document requests on various parties that produced documents maintained in its data repository. Epiq generated customized notices and effected service on each producing party.

C. Affidavits (Matter #220)

Total Fees: \$610.00
Total Hours: 3.40

19. This category includes preparation of affidavits of service related to Epiq's service of notices of document requests mailed to various parties that produced documents maintained in its data repository.

B. Case Management Services (Matter #395)

Total Fees: \$617.50
Total Hours: 3.10

20. This category includes review and tracking of objection deadlines with respect to notices served on producing parties and correspondence regarding the status of such objections.

In addition, Epiq maintained a record of inquiries related to served document requests and corresponded with counsel to the Oversight Board to ensure responses were handled in a timely manner.

D. Fee Statements (Matter #400)

Total Fees: \$16,992.50
Total Hours: 75.70

21. Time in this category was spent in the preparation of the Monthly Fee Statements.

E. Data Management Services (Matter #900)

Total Fees: \$12,152.50
Total Hours: 55.50

22. The eDiscovery services provided in this category include loading of processed productions onto local servers, designing and implementing security features in the Relativity data repository, refining the repository and the database fields, the continued maintenance of the repository, and other related tasks.

Reasonable and Necessary Services Rendered by Epiq

23. The foregoing professional services rendered by Epiq on behalf of the Oversight Board during the Third Interim Fee Period were reasonable, necessary and appropriate to the administration of the Debtors' bankruptcy cases and related matters.

24. Epiq is one of the country's leading Chapter 11 administrators, with experience in noticing, claims administration, solicitation, balloting and facilitating other administrative aspects of bankruptcy cases. As a specialist in claims management, consulting and legal administration services, Epiq provides comprehensive solutions to a wide variety of

administrative issues for bankruptcy cases, and has substantial experience in matters of this size and complexity. Overall, Epiq brings to these Title III cases a particularly high level of skill and knowledge, which inured to the benefit of the Debtors and all stakeholders.

25. During the Third Interim Fee Period, Epiq consulted and assisted the Oversight Board with noticing and maintenance of a data repository. To this end, as set forth in detail in **Exhibit C** of the Application, numerous Epiq professionals expended time rendering services on behalf of the Debtors and their estates.

26. During the Third Interim Fee Period, Epiq's hourly billing rates for the professionals responsible for managing these Title III cases ranged from \$175.00 to \$275.00. Allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$219.93 (based on 143.90 recorded hours at Epiq's regular billing rates in effect at the time of the performance of services). The hourly rates and corresponding rate structure utilized by Epiq in these cases are generally equivalent to the hourly rates and corresponding rate structure predominantly used by Epiq for comparable matters, whether in Chapter 11 or otherwise, regardless of whether a fee application is required.

Epiq's Requested Compensation and Reimbursement Should be Allowed

27. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement:

28. In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including:

1. the time spent on such services;
2. the rates charged for such services;
3. whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
4. whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
5. whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

29. In the instant case, Epiq respectfully submits that the services for which it seeks compensation in the Application were necessary for and beneficial to the Debtors and their estates and were rendered to protect and preserve the Debtors' estates. Epiq respectfully submits that the services rendered were performed economically, effectively and efficiently and that the results obtained to date have benefited all stakeholders in the cases. Epiq further submits that the compensation requested herein is reasonable in light of the nature, extent and value of such services to the Debtors, their estates and all parties in interest.

30. Epiq's professionals spent a total of 143.90 hours during the Third Interim Fee Period, which services have a fair market value of \$31,647.50. As demonstrated by the Third Interim Fee Application and all of the exhibits submitted in support hereof, Epiq spent its time economically and without unnecessary duplication. In addition, the work conducted was carefully assigned to appropriate professionals according to the experience and level of expertise required for each

particular task. In summary, the services rendered by Epiq were necessary and beneficial to the Debtors and their estates, and were consistently performed in a timely manner commensurate with the complexity, importance, novelty and nature of the issues involved.

31. Accordingly, Epiq respectfully submits that approval of the compensation and expense reimbursement sought herein is warranted.

No Prior Request

32. No prior application for the relief requested herein has been made to this or any other court.

Notice

Epiq has provided notice of the Application to: (i) the attorneys for the Oversight Board, Proskauer Rose LLP and O'Neill & Borges LLC; (ii) the attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, O'Melveny & Myers LLP and Marini Pietrantoni Muñiz LLC; (iii) the Office of the United States Trustee for the District of Puerto Rico; (iv) the attorneys for the Official Committee of Retired Employees, Jenner & Block LLP and Bennazar, García & Milián, C.S.P.; (v) the Puerto Rico Department of Treasury; (vi) the Fee Examiner, Brady Williamson; and (vii) counsel to the Fee Examiner, Godfrey & Kahn, S.C. and EDGE Legal Strategies, PSC. In addition, the notice of hearing with respect to this Application will be served on all parties that have filed a notice of appearance in the Title III Cases. In light of the nature of the relief requested, Epiq respectfully submits that no further notice is necessary.

WHEREFORE, Epiq requests that it be allowed reimbursement for its fees and expenses incurred during the Third Interim Fee Period in the total amount of \$93,453.14 consisting of (a) \$31,647.50 for reasonable and necessary professional services rendered by Epiq and (b) \$61,805.64 for actual and necessary costs and expenses, and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

Dated: October 5, 2020

/s/ Bradley J. Tuttle

Bradley J. Tuttle
Managing Director
Epiq Corporate Restructuring, LLC

EXHIBIT A

Certification

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

CERTIFICATION UNDER GUIDELINES

**FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF THIRD
INTERIM FEE APPLICATION OF EPIQ CORPORATE RESTRUCTURING, LLC AND
EPIQ eDISCOVERY SOLUTIONS FOR COMPENSATION AND REIMBURSEMENT
OF EXPENSES INCURRED FROM JANUARY 1, 2020 THROUGH AUGUST 31, 2020**

Pursuant to the *United States Trustee Guidelines for Reviewing Applications
for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys
in Larger Chapter 11 Cases* issued by the Executive Office for the United States Trustee,
28 CFR Part 58, Appendix B (the “Guidelines”), together with the Local Rule 2016-1,

¹ The Debtors in these title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

the undersigned, a Managing Director of Epiq Corporate Solutions, LLC (“Epiq”), service agent for the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) as representative of the Commonwealth of Puerto Rico (“Commonwealth”), Puerto Rico Sales Tax Financing Corporation (“COFINA”), Puerto Rico Highways and Transportation Authority (“HTA”), Employees Retirement System for the Commonwealth of Puerto Rico (“ERS”), and Puerto Rico Electric Power Authority (“PREPA,” jointly with the Commonwealth, COFINA, HTA and ERS referred to as “Debtors”), pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),² hereby certifies with respect to Epiq’s third interim application for allowance of compensation for services rendered and reimbursement of expenses incurred with respect to the Debtors’ Title III case, dated September 29, 2020 (the “Application”),³ for the period from January 1, 2020 through August 31, 2020 (the “Compensation Period”) as follows:

1. I am the professional designated by Epiq in respect of compliance with the Guidelines and Local Rule 2016-1.
2. I make this certification in support of the Application for interim compensation and reimbursement of expenses incurred during the Compensation Period in accordance with the Guidelines and Local Rule 2016-1.
3. In respect of the Guidelines and Local Rule 2016-1, I certify that to the best of my knowledge, information, and belief formed after reasonable inquiry:
 - a) I have read the Application;

² PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

³ Capitalized terms used but not defined herein have the meanings given to them in the Application.

- b) the fees and disbursements sought fall within the Guidelines; except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Epiq and generally accepted by Epiq's clients; and
 - c) in providing a reimbursable service, Epiq does not make a profit on that service, where the service is performed by Epiq in house or through a third party.
4. I hereby certify that no public servant of the Puerto Rico Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Oversight Board. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Epiq does not have any debts owed to the Government of Puerto Rico or its instrumentalities.
5. I certify that Epiq has previously provided a monthly statement of Epiq's fees and disbursements by serving the monthly statement in accordance with the Interim Compensation Order (as defined in the Application), except that completing reasonable and necessary internal accounting and review procedures may have precluded serving the fee statement within the time periods specified in the Order.

Respectfully submitted,

/s/ Bradley J. Tuttle
Bradley J. Tuttle
Managing Director
Epiq Corporate Restructuring, LLC

EXHIBIT B

Summary of Fees Billed by Subject Matter for the Third Interim Fee Period

Matter Number	Matter Description	Total Billed Hours	Total Fees Requested
205	Set up Mailing/Noticing	6.20	\$1,275.00
220	Affidavits	3.40	\$610.00
395	Case Management Services	3.10	\$617.50
400	Fee Statements	75.70	\$16,992.50
900	Data Management Services	55.50	\$12,152.50
TOTALS:		143.90	\$31,647.50

EXHIBIT C

Summary of Hours Billed by Professionals During the Third Interim Fee Period

Professional Person	Position with the Applicant	Total Hours Billed	Hourly Billing Rate	Total Compensation
Regina Amporfro	Client Services Project Manager II	80.5	\$225.00	\$18,112.50
Derek Miller	Client Services Project Manager II	47.8	\$225.00	\$10,755.00
Swetha Narlagiri	Client Services Project Manager II	1.00	\$225.00	\$225.00
Nadia Alazri	Client Services Project Manager I	0.5	\$175.00	\$87.50
Mounika Annamraju	Client Services Project Manager I	0.80	\$175.00	\$140.00
Christopher Boggs	Client Services Project Manager I	3.00	\$175.00	\$525.00
Wing Chan	Client Services Project Manager I	1.10	\$175.00	\$192.50
Konstantina Haidopoulos	Client Services Project Manager I	0.60	\$175.00	\$105.00
Forrest Houku	Client Services Project Manager I	0.90	\$175.00	\$157.50
Janice Livingstone	Client Services Project Manager I	4.40	\$175.00	\$770.00
Kinga Michalak	Client Services Project Manager I	1.50	\$175.00	\$262.50
Swetha Narlagiri	Client Services Project Manager I	0.10	\$175.00	\$17.50
Siang Ong	Client Services Project Manager I	1.00	\$175.00	\$175.00
Brendan Palombine	Client Services Project Manager I	0.30	\$175.00	\$52.50
Debra Reyes	Client Services Project Manager I	0.40	\$175.00	\$70.00
TOTALS:		143.90		\$31,647.50
BLENDED RATE	\$219.92			

EXHIBIT D

MATTER NUMBER: 205 Matter Description: Noticing							
Name	Date	Position	Matter Description	Detail	Hours Billed	Hourly Rate	Compensation
Janice Livingstone	2/11/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	PREPARE AND SUBMIT REQUEST FOR SERVICE OF EPIQ SECOND MONTHLY FEE APPLICATION	0.40	\$175.00	\$70.00
Janice Livingstone	2/11/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	PROOF 2/11/20 SERVICE OF EPIQ SECOND MONTHLY FEE APPLICATION UPON COMPLETION AND PROVIDE CONFIRMATION OF SAME TO R. AMPORFRO	0.10	\$175.00	\$17.50
Wing Chan	2/11/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	COORDINATE SERVICE OF EPIQ 2ND FEE APP STATEMENT OF 2/11/20	0.30	\$175.00	\$52.50
Regina Amporfro	4/21/2020	Client Services Project Manager II	205 Set Up Mailing/Noticing	PRINT AND FORMAT FEE APPLICATION EXHIBITS (3.0);COMPILE FOR SERVICE AND COORDINATE SERVICE WITH J. LIVINGSTONE (.8)	3.80	\$ 225.00	\$855.00
Janice Livingstone	4/21/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	PREPARE FOR SERVICE OF EPIQ'S FEE STATEMENTS AS REQUESTED BY R. AMPORFRO	0.30	\$ 175.00	\$52.50
Debra Reyes	4/21/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	REVIEW SERVICE REQUEST - UPDATE NOTICING TRACKER - DKT EPIQ FEE STATEMENTS	0.20	\$ 175.00	\$35.00
Forrest Houku	4/21/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	COORDINATE SERVICE OF FEE STATEMENTS TO AFFECTED PARTIES, FOR MAILING	0.10	\$ 175.00	\$17.50
Forrest Houku	4/21/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	COORDINATE SERVICE OF FEE STATEMENTS TO AFFECTED PARTIES, FOR MAILING	0.30	\$ 175.00	\$52.50
Konstantina Haidopoulos	4/22/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	REVIEW SERVICE OF EPIQ JAN-MARCH FEE APPS SERVED ON 4/21/20	0.10	\$ 175.00	\$17.50
Forrest Houku	4/27/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	DOCUMENT SERVICE OF FEE STATEMENTS TO AFFECTED PARTIES, FOR DROP 4/21/20	0.30	\$ 175.00	\$52.50
Janice Livingstone	5/1/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	REVIEW AND APPROVE DOCUMENTS RELATED TO 4/21/20 SERVICE OF JANUARY-MARCH 2020 EPIQ FEE STATEMENTS	0.10	\$ 175.00	\$17.50
Konstantina Haidopoulos	5/14/2020	Client Services Project Manager I	205 Set Up Mailing/Noticing	REVIEW SERVICE OF EPIQ JANUARY FEE STATEMENT, EPIQ FEBRUARY FEE STATEMENT, EPIQ MARCH FEE STATEMENT SERVED ON 4/21/20	0.20	\$ 175.00	\$35.00
TOTAL						6.20	\$1,275.00

MATTER NUMBER: 220 Matter Description: Affidavits							
Name	Date	Position	Matter Description	Detail	Hours Billed	Hourly Rate	Compensation
Forrest Houku	2/12/2020	Client Services Project Manager I	220 Affidavits	AUDIT AFFIDAVIT FOR SERVICE OF EPIQ FEE APPLICATION TO AFFECTED PARTIES, SERVED ON 2/11/20	0.20	\$175.00	\$35.00
Wing Chan	2/12/2020	Client Services Project Manager I	220 Affidavits	PREPARE AFFIDAVIT FOR SERVICE OF EPIQ 2ND FEE APP OF 2/11/20	0.40	\$175.00	\$70.00
Janice Livingstone	2/13/2020	Client Services Project Manager I	220 Affidavits	REVIEW, APPROVE AND FORWARD AFFIDAVIT OF SERVICE FOR EPIQ 2ND FEE APPLICATION TO R. AMPORFRO FOR COUNSEL TO FILE ON DOCKET (0.4); REVIEW AND APPROVE DOCUMENTS RELATED TO 2/11/20 SERVICE OF SAME (0.1)	0.50	\$175.00	\$87.50
Janice Livingstone	2/20/2020	Client Services Project Manager I	220 Affidavits	PREPARE AND FORWARD AFFIDAVIT OF SERVICE FOR EPIQ SECOND FEE APPLICATION TO O'NEILL & BORGES FOR FILING ON DOCKET.	0.30	\$175.00	\$52.50
Regina Amporfro	2/28/2020	Client Services Project Manager II	220 Affidavits	PR6 - RESPOND TO JANICE LIVINGSTONE RE STATUS OF FILING AFFIDAVIT	0.30	\$225.00	\$67.50
Janice Livingstone	2/28/2020	Client Services Project Manager I	220 Affidavits	PROOF EMAIL FROM O'NEILL & BORGES (C. GARCIA-BENITEZ) REGARDING AFFIDAVIT OF SERVICE FORWARDED FOR MONTHLY APPLICATION FOR FILING ON DOCKET, REVIEW RESPONSE AND SECOND AMENDED ORDER ON INTERIM COMPENSATION; RESEARCH SIMILARLY SITUATED FILINGS; FOLLOW UP WITH R. AMPORFRO REGARDING SAME	1.70	\$175.00	\$297.50
TOTAL						3.40	\$610.00

MATTER NUMBER: 395 Matter Description: Case Management Services							
Name	Date	Position	Matter Description	Detail	Hours Billed	Hourly Rate	Compensation
Janice Livingstone	1/9/2020	Client Services Project Manager I	395 Case Management Services	RESPOND TO B. HINES EMAIL, HINE & OGULLUK, REGARDING AGREEMENT REACHED RESOLVING OBJECTION FILED ON BEHALF OF TWO MORGAN STANLEY ENTITIES	0.10	\$175.00	\$17.50
Janice Livingstone	1/10/2020	Client Services Project Manager I	395 Case Management Services	PROOF AND RESPOND TO B. HINES, HINE & OGULLUK, EMAIL REPORT OF AGREEMENT REACHED RESOLVING OBJECTION FILED ON BEHALF OF MORGAN STANLEY ENTITIES	0.10	\$175.00	\$17.50
Janice Livingstone	1/13/2020	Client Services Project Manager I	395 Case Management Services	RESPOND TO W. HINES EMAIL, HINE & OGULLUK REGARDING SANTANDER OBJECTION RESOLUTION	0.10	\$175.00	\$17.50
Regina Amporforo	1/31/2020	Client Services Project Manager II	395 Case Management Services	UPDATE AND CIRCULATE OBJECTION AND RESPONSE SPREADSHEET ARE REQUESTED B. K. LELUGA	1.50	\$225.00	\$337.50
Janice Livingstone	1/31/2020	Client Services Project Manager I	395 Case Management Services	RESPOND TO EMAIL FROM W. HINE, HINE & OGULLUK, RELATED TO RESOLUTION OF 11/15/19 DOCUMENT REQUEST OBJECTION FILED BY O'NEILL & BORGES	0.10	\$175.00	\$17.50
Janice Livingstone	2/5/2020	Client Services Project Manager I	395 Case Management Services	RESPOND TO W. HINE'S EMAIL, HINE & OGULLUK, PROVIDING NOTIFICATION OF RESOLVED OBJECTION AS FILED ON BEHALF OF BANK OF AMERICAN AND MERRILL LYNCH	0.10	\$175.00	\$17.50
Wing Chan	2/11/2020	Client Services Project Manager I	395 Case Management Services	DOCUMENT SERVICE OF EPIQ 2ND FEE APP STATEMENT OF 2/11/20	0.20	\$175.00	\$35.00
Wing Chan	2/12/2020	Client Services Project Manager I	395 Case Management Services	DOCUMENT SERVICE OF EPIQ 2ND FEE APP OF 2/11/20	0.20	\$175.00	\$35.00
Konstantina Haidopo	3/19/2020	Client Services Project Manager I	395 Case Management Services	DOCUMENT SERVICE OF EPIQ SECOND MONTHLY FEE APP SERVED ON 2/11/20	0.20	\$175.00	\$35.00
Janice Livingstone	5/1/2020	Client Services Project Manager I	395 Case Management Services	RESPOND TO W. HINE EMAIL PROVIDING UPDATE RELATED TO RESOLUTION OF OBJECTION FILED BY AAFAF	0.10	\$175.00	\$17.50
Janice Livingstone	6/12/2020	Client Services Project Manager I	395 Case Management Services	PROOF EMAILS FROM K. LELUGA REGARDING REPOSITORY DOCUMENTS, W. HINE AND PRASA COUNSEL REGARDING DOCUMENTS TO BE REDACTED FOR REVIEW	0.20	\$175.00	\$35.00
Janice Livingstone	6/19/2020	Client Services Project Manager I	395 Case Management Services	PROOF 6/18/20 & 6/19/20 EMAILS RELATED TO PRASA'S REVIEW FOR REDACTIONS AND ACCESS TO RELATIVITY DATABASE	0.20	\$175.00	\$35.00
TOTAL						3.10	\$617.50

MATTER NUMBER: 400 Matter Description: Fee Statements								
Name	Date	Position	Matter Description	Detail	Hours Billed	Hourly Rate	Compensation	
Regina Amporfro	1/3/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	2.50	\$225.00	\$562.50	
Regina Amporfro	1/6/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	1.50	\$225.00	\$337.50	
Regina Amporfro	1/8/2020	Client Services Project Manager II	400 Fee Statements	REVIEW DECEMBER INVOICE	0.10	\$225.00	\$22.50	
Regina Amporfro	1/30/2020	Client Services Project Manager II	400 Fee Statements	RESEARCH INQUIRY FROM V. SOLER RE EXPENSES BILLED. REVIEW ERS AND HTA INVOICES AND RESPOND	1.10	\$225.00	\$247.50	
Regina Amporfro	2/10/2020	Client Services Project Manager II	400 Fee Statements	REVISE ALL FEE APPLICATIONS TO CONSOLIDATE INTO ONE;DISCUSSION WITH B. TUTTLE RE SAME	5.10	\$225.00	\$1,147.50	
Regina Amporfro	2/11/2020	Client Services Project Manager II	400 Fee Statements	DRAFT CONSOLIDATED FEE APPLICATION	0.40	\$225.00	\$90.00	
Regina Amporfro	2/11/2020	Client Services Project Manager II	400 Fee Statements	DRFAT FEE APPLICATION AND EXHIBITS;CORRESPOND WITH S. MENDOZA RE SAME;REVISE SAME AND COORDINATE SERVICE OF SAME	3.10	\$225.00	\$697.50	
Regina Amporfro	2/11/2020	Client Services Project Manager II	400 Fee Statements	DRAFT CONSOLIDATED FEE APPLICATION	1.20	\$225.00	\$270.00	
Regina Amporfro	2/11/2020	Client Services Project Manager II	400 Fee Statements	DRAFT CONSOLIDATED FEE APPLICATION	0.70	\$225.00	\$157.50	
Regina Amporfro	2/11/2020	Client Services Project Manager II	400 Fee Statements	DRAFT CONSOLIDATED FEE APPLICATION	2.00	\$225.00	\$450.00	
Debra Reyes	2/11/2020	Client Services Project Manager I	400 Fee Statements	REVIEW/MONITOR SERVICE REQUEST - UPDATE NOTICING TRACKER - EPIQ SECOND MONTHLY FEE APP	0.20	\$175.00	\$35.00	
Nadia Alazri	2/11/2020	Client Services Project Manager I	400 Fee Statements	REVIEW SERVICE REQUEST WITH RESPECT TO EPIQ 2ND MONTHLY FEE APP	0.50	\$175.00	\$87.50	
Konstantina Haidopoulos	2/12/2020	Client Services Project Manager I	400 Fee Statements	REVIEW SERVICE OF 2ND EPIQ FEE APPLICATION SERVED ON 2/11/20	0.10	\$175.00	\$17.50	
Regina Amporfro	4/13/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION AND EXHIBITS	0.80	\$225.00	\$180.00	
Regina Amporfro	4/13/2020	Client Services Project Manager II	400 Fee Statements	REVIEW MARCH TIME DETAIL FOR FEE APPLICATION	0.10	\$225.00	\$22.50	
Regina Amporfro	4/14/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION AND EXHIBITS	2.40	\$225.00	\$540.00	
Regina Amporfro	4/14/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION AND EXHIBITS	3.10	\$225.00	\$697.50	
Regina Amporfro	4/15/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION AND EXHIBITS	7.60	\$225.00	\$1,710.00	
Regina Amporfro	4/16/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION AND EXHIBITS	2.50	\$225.00	\$562.50	
Regina Amporfro	4/17/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION AND EXHIBITS	4.20	\$225.00	\$945.00	
Regina Amporfro	4/20/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION AND EXHIBITS	1.60	\$225.00	\$360.00	
Regina Amporfro	6/2/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	2.60	\$225.00	\$585.00	
Regina Amporfro	6/3/2020	Client Services Project Manager II	400 Fee Statements	PULL TIME FOR ADVISORY AND EDS;FORMAT FEE APPLICATION EXHIBITS	1.00	\$225.00	\$225.00	
Regina Amporfro	6/3/2020	Client Services Project Manager II	400 Fee Statements	PULL TIME FOR ADVISORY AND EDS;FORMAT FEE APPLICATION EXHIBITS	1.00	\$225.00	\$225.00	
Regina Amporfro	6/4/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	2.00	\$225.00	\$450.00	
Regina Amporfro	6/4/2020	Client Services Project Manager II	400 Fee Statements	REVIEW AND FORMAT FEE APP EXHIBITS	0.50	\$225.00	\$112.50	
Regina Amporfro	6/4/2020	Client Services Project Manager II	400 Fee Statements	REVIEW AND FORMAT FEE APP EXHIBITS	1.50	\$225.00	\$337.50	
Regina Amporfro	6/4/2020	Client Services Project Manager II	400 Fee Statements	REVIEW AND FORMAT FEE APP EXHIBITS	1.40	\$225.00	\$315.00	
Regina Amporfro	6/5/2020	Client Services Project Manager II	400 Fee Statements	FORMAT FEE APPLICATION EXHIBITS	1.00	\$225.00	\$225.00	
Regina Amporfro	6/8/2020	Client Services Project Manager II	400 Fee Statements	REVIEW MAY TIME DETAIL FOR FEE APPLICATION	0.10	\$225.00	\$22.50	
Regina Amporfro	6/10/2020	Client Services Project Manager II	400 Fee Statements	PREPARE FEE APPLICATION EXHIBITS AND REVIEW TIME DETAIL	1.10	\$225.00	\$247.50	
Regina Amporfro	6/10/2020	Client Services Project Manager II	400 Fee Statements	PREPARE FEE APPLICATION EXHIBITS AND REVIEW TIME DETAIL	1.60	\$225.00	\$360.00	
Regina Amporfro	6/10/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	0.80	\$225.00	\$180.00	
Regina Amporfro	7/9/2020	Client Services Project Manager II	400 Fee Statements	PULL TIME DETAIL FOR PREPARATION OF FEE APPLICATION AND FORMAT SAME	1.10	\$225.00	\$247.50	
Regina Amporfro	7/10/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	2.20	\$225.00	\$495.00	
Regina Amporfro	7/10/2020	Client Services Project Manager II	400 Fee Statements	REVIEW AND UPDATE FEE APPLICATION EXHIBITS	1.50	\$225.00	\$337.50	
Regina Amporfro	7/13/2020	Client Services Project Manager II	400 Fee Statements	FORMAT FEE APPLICATION AND EXHIBITS	1.50	\$225.00	\$337.50	
Regina Amporfro	7/15/2020	Client Services Project Manager II	400 Fee Statements	REVIEW AND UPDATE FEE APPLICATION EXHIBITS	1.60	\$225.00	\$360.00	
Regina Amporfro	7/15/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	2.60	\$225.00	\$585.00	
Regina Amporfro	7/16/2020	Client Services Project Manager II	400 Fee Statements	COORDINATE CONSOLIDATED FEE APPLICATION	2.00	\$225.00	\$450.00	

MATTER NUMBER: 400 Matter Description: Fee Statements								
Name	Date	Position	Matter Description	Detail	Hours Billed	Hourly Rate	Compensation	
Regina Amporfro	7/16/2020	Client Services Project Manager II	400 Fee Statements	REVIEW AND UPDATE FEE APPLICATION EXHIBITS	0.40	\$225.00	\$90.00	
Regina Amporfro	7/22/2020	Client Services Project Manager II	400 Fee Statements	RESPOND TO L. SAECHAO RE FEE APPLICATION AND REVIEW SAME	0.40	\$225.00	\$90.00	
Regina Amporfro	8/6/2020	Client Services Project Manager II	400 Fee Statements	UPDATE FEE APPLICATION EXHIBIT AND TIME DETAIL	1.00	\$225.00	\$225.00	
Regina Amporfro	8/10/2020	Client Services Project Manager II	400 Fee Statements	REVIEW FEE APPLICATION EXHIBITS	0.20	\$225.00	\$45.00	
Regina Amporfro	8/28/2020	Client Services Project Manager II	400 Fee Statements	UPDATE FEE APPLICATION	0.80	\$225.00	\$180.00	
Regina Amporfro	8/28/2020	Client Services Project Manager II	400 Fee Statements	REVIEW AND UPDATE FEE APPLICATION EXHIBITS	2.60	\$225.00	\$585.00	
Regina Amporfro	8/28/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	1.40	\$225.00	\$315.00	
Regina Amporfro	8/28/2020	Client Services Project Manager II	400 Fee Statements	UPDATE FEE APPLICATION	1.00	\$225.00	\$225.00	
TOTAL					75.70		\$16,992.50	

MATTER NUMBER: 900 Matter Description: Data Management Services							
Name	Date	Position	Matter Description	Detail	Hours Billed	Hourly Rate	Compensation
Derek Miller	1/6/2020	Client Services Project Manager II	900 Data Management Services	Coordinated database access and permission items, per Brown Rudnick request	0.30	\$225.00	\$67.50
Derek Miller	1/7/2020	Client Services Project Manager II	900 Data Management Services	Reviewed correspondence and production access items, per matter procedure	0.50	\$225.00	\$112.50
Derek Miller	1/17/2020	Client Services Project Manager II	900 Data Management Services	Completed additional custom document searches across multiple productions, per pending H&O requests	0.80	\$225.00	\$180.00
Derek Miller	1/28/2020	Client Services Project Manager II	900 Data Management Services	Completed additional custom document searches across multiple productions, per pending H&O requests	0.50	\$225.00	\$112.50
Derek Miller	1/28/2020	Client Services Project Manager II	900 Data Management Services	Completed additional custom document searches across multiple productions and parties, per pending H&O requests	0.90	\$225.00	\$202.50
Derek Miller	1/31/2020	Client Services Project Manager II	900 Data Management Services	Reviewed H&O production access request and correspondence regarding same, per matter procedure	0.50	\$225.00	\$112.50
Derek Miller	2/6/2020	Client Services Project Manager I	900 Data Management Services	Completed security and access modification, per A. Blair	0.40	\$175.00	\$90.00
Derek Miller	2/6/2020	Client Services Project Manager II	900 Data Management Services	Reviewed ESI stipulation, coordinated document searching and prepared data set exports per provided specifications	1.50	\$225.00	\$337.50
Derek Miller	2/12/2020	Client Services Project Manager II	900 Data Management Services	Reviewed and composed correspondence with Hine Ogulluk regarding document exports	0.30	\$225.00	\$67.50
Derek Miller	2/13/2020	Client Services Project Manager II	900 Data Management Services	Conducted security and permissions change for Brown Rudnick access request	0.20	\$225.00	\$45.00
Derek Miller	2/14/2020	Client Services Project Manager II	900 Data Management Services	Conducted document searching and reviewed search term results; coordinated export of select Santander document set, per request of Hine Ogulluk	0.60	\$225.00	\$135.00
Derek Miller	2/14/2020	Client Services Project Manager II	900 Data Management Services	Reviewed and composed communications with Hine Ogulluk regarding searching and export of document sets	0.30	\$225.00	\$67.50
Derek Miller	2/14/2020	Client Services Project Manager II	900 Data Management Services	Conducted document searching and reviewed search term results; coordinated export of select UBS document set, per request of Hine Ogulluk	0.60	\$225.00	\$135.00
Derek Miller	2/14/2020	Client Services Project Manager II	900 Data Management Services	Conducted document searching and reviewed search term results; coordinated export of select Scotia Capital document set, per request of Hine Ogulluk	0.60	\$225.00	\$135.00
Derek Miller	2/14/2020	Client Services Project Manager II	900 Data Management Services	Conducted document searching and reviewed search term results; coordinated export of select Popular document set, per request of Hine Ogulluk	0.60	\$225.00	\$135.00
Derek Miller	2/14/2020	Client Services Project Manager II	900 Data Management Services	Conducted document searching and reviewed search term results; coordinated export of select Citigroup document set, per request of Hine Ogulluk	0.60	\$225.00	\$135.00
Swetha Narlagiri	2/14/2020	Client Services Project Manager II	900 Data Management Services	WR-1083176 -	1.00	\$225.00	\$225.00
Kinga Michalak	2/14/2020	Client Services Project Manager I	900 Data Management Services	Conducted custom export of selected document set, completed technical QC steps and WR-1083175 - Export documents, self QC, media creation	0.50	\$175.00	\$87.50
Kinga Michalak	2/14/2020	Client Services Project Manager I	900 Data Management Services	WR-1083172 - Export documents, self QC, media creation	1.00	\$175.00	\$175.00
Derek Miller	2/17/2020	Client Services Project Manager II	900 Data Management Services	Reviewed export of document sets and coordinated FTP delivery, composed correspondence with Hine Ogulluk and Xact data, per Hine Ogulluk request	0.80	\$225.00	\$180.00
Derek Miller	2/17/2020	Client Services Project Manager II	900 Data Management Services	Reviewed and composed correspondence with Hine Ogulluk	0.20	\$225.00	\$45.00
Derek Miller	2/27/2020	Client Services Project Manager II	900 Data Management Services	Prepared and completed custom searching against select data sets, reviewed and QC'd results, per request of Hine Ogulluk	0.70	\$225.00	\$157.50
Derek Miller	2/28/2020	Client Services Project Manager II	900 Data Management Services	Circulated search term results per request of Hine Ogulluk, reviewed and composed correspondence regarding same	0.50	\$225.00	\$112.50
Derek Miller	4/7/2020	Client Services Project Manager II	900 Data Management Services	Reviewed correspondence, per matter procedure	0.40	\$225.00	\$90.00
Derek Miller	4/16/2020	Client Services Project Manager II	900 Data Management Services	Coordinated searching, reviewed objections and objection resolutions, compiled results, coordinated export and delivery of multiple data sets, per request of Hine & Ogulluk	3.50	\$225.00	\$787.50
Derek Miller	4/17/2020	Client Services Project Manager II	900 Data Management Services	Coordinated searching, reviewed objections and objection resolutions, compiled results, coordinated export and delivery of multiple data sets, per request of Hine & Ogulluk; reviewed exported data set and coordinated delivery to vendor	2.60	\$225.00	\$585.00
Derek Miller	4/20/2020	Client Services Project Manager II	900 Data Management Services	Correspondence with Hine Ogulluk and Xact Data regarding document export and delivery	0.30	\$225.00	\$67.50
Derek Miller	4/28/2020	Client Services Project Manager II	900 Data Management Services	Conducted review and analysis of Bates ranges by party, per request of W. Dalsen	1.30	\$225.00	\$292.50

MATTER NUMBER: 900 Matter Description: Data Management Services							
Name	Date	Position	Matter Description	Detail	Hours Billed	Hourly Rate	Compensation
Derek Miller	4/29/2020	Client Services Project Manager II	900 Data Management Services	Conducted review and analysis of exported documents by party, per request of W. Dalsen	0.60	\$225.00	\$135.00
Derek Miller	5/7/2020	Client Services Project Manager II	900 Data Management Services	Completed searching for relevant document population, reviewed document set and performed necessary QC measures, coordinated export and delivery of specified record set to Hine and Ogulluk per their request	1.20	\$225.00	\$270.00
Swetha Narlagiri Mounika Annamraju	5/7/2020	Client Services Project Manager I	900 Data Management Services	WR-1150548 - Conducted custom export of selected document set	0.10	\$175.00	\$17.50
	5/7/2020	Client Services Project Manager I	900 Data Management Services	WR-1150548 - Conducted custom export of selected document set, completed technical QC steps and coordinated delivery	0.80	\$175.00	\$140.00
Derek Miller	5/8/2020	Client Services Project Manager II	900 Data Management Services	Created and completed export per request of Hine Ogulluk, QC'd and delivered export to counsel	2.00	\$225.00	\$450.00
Derek Miller	5/11/2020	Client Services Project Manager II	900 Data Management Services	Completed transfer and release of document export, per request of OMM; correspondence regarding same	0.80	\$225.00	\$180.00
Derek Miller	5/27/2020	Client Services Project Manager II	900 Data Management Services	NB	0.50	\$225.00	\$112.50
Derek Miller	6/1/2020	Client Services Project Manager II	900 Data Management Services	Reviewed correspondence regarding document export items	0.30	\$225.00	\$67.50
Derek Miller	6/12/2020	Client Services Project Manager II	900 Data Management Services	Research regarding document populations, per request of Bondholders; compiled and delivered consultative workflow recommendations.	0.70	\$225.00	\$157.50
Derek Miller	6/15/2020	Client Services Project Manager II	900 Data Management Services	Prepared for and participated in call with counsel regarding PRASA Docs in ERS Bondholder Discovery Requests	0.80	\$225.00	\$180.00
Siang Ong Derek Miller	6/17/2020	Client Services Project Manager I	900 Data Management Services	WR-1178606 - Perform new REL creation	1.00	\$175.00	\$175.00
	6/17/2020	Client Services Project Manager II	900 Data Management Services	Established new Relativity workspace and coordinated workflow items to allow for redaction review, per request of Cancio Covas	0.70	\$225.00	\$157.50
Derek Miller Christopher Boggs	6/17/2020	Client Services Project Manager II	900 Data Management Services	Reviewed and composed correspondence regarding document export items	0.50	\$225.00	\$112.50
	6/18/2020	Client Services Project Manager I	900 Data Management Services	WR-1178928 - Perform export from source db, import into target db, communicate with PM on issues, create fields and overlay missing	3.00	\$175.00	\$525.00
Derek Miller	6/18/2020	Client Services Project Manager II	900 Data Management Services	Coordinated export of document set to allow for redaction workflow, per request of Cancio Covas	1.50	\$225.00	\$337.50
Derek Miller Derek Miller	6/19/2020	Client Services Project Manager II	900 Data Management Services	Reviewed correspondence regarding document export items	0.30	\$225.00	\$67.50
	6/19/2020	Client Services Project Manager II	900 Data Management Services	Coordinated imaging, QC'd and released PRASA documents to allow for redaction workflow, per request of Cancio Covas	0.80	\$225.00	\$180.00
Derek Miller	6/19/2020	Client Services Project Manager II	900 Data Management Services	Reviewed and composed correspondence with Cancio Covas, per PRASA redaction workflow	0.60	\$225.00	\$135.00
Derek Miller Derek Miller	6/19/2020	Client Services Project Manager II	900 Data Management Services	Modified access security and permissions, per CCS LLP access request	0.50	\$225.00	\$112.50
	6/22/2020	Client Services Project Manager II	900 Data Management Services	Prepared for and participated in call with counsel regarding PRASA Docs in ERS Bondholder Discovery Requests	0.80	\$225.00	\$180.00
Derek Miller Derek Miller	6/24/2020	Client Services Project Manager II	900 Data Management Services	Modified access security and permissions, per CCS LLP access request	0.50	\$225.00	\$112.50
	6/29/2020	Client Services Project Manager II	900 Data Management Services	Prepared for and participated in conference call with counsel regarding PRASA document redaction workflow	0.80	\$225.00	\$180.00
Derek Miller Derek Miller	7/14/2020	Client Services Project Manager II	900 Data Management Services	Correspondence with counsel regarding PRASA document workflow	0.30	\$225.00	\$67.50
	7/15/2020	Client Services Project Manager II	900 Data Management Services	Coordinated document review workflow items	0.50	\$225.00	\$112.50
Derek Miller	7/15/2020	Client Services Project Manager II	900 Data Management Services	Prepared for and held call with Ciancio Covas team to discuss document workflow items	0.90	\$225.00	\$202.50
Brendan Palombine Derek Miller	7/16/2020	Client Services Project Manager I	900 Data Management Services	WR-1202780: Install Relativity applications	0.30	\$175.00	\$52.50
	7/16/2020	Client Services Project Manager II	900 Data Management Services	Completed custom workflow items for Blackout application redactions, per request of C. Vilario	1.50	\$225.00	\$337.50
Derek Miller	7/17/2020	Client Services Project Manager II	900 Data Management Services	Conducted PRASA pre-production steps and workflow items, per Ciancio Covas request	1.20	\$225.00	\$270.00
Derek Miller Derek Miller	7/17/2020	Client Services Project Manager II	900 Data Management Services	Correspondence with counsel and workflow items regarding PRASA review	1.50	\$225.00	\$337.50
	7/22/2020	Client Services Project Manager II	900 Data Management Services	Coordinated custom text redaction workflow, per matter procedure	2.20	\$225.00	\$495.00
Derek Miller	7/22/2020	Client Services Project Manager II	900 Data Management Services	Reviewed PRASA documents and prepared for production, created custom document production reflecting counsel redactions and edits, per matter procedure	2.50	\$225.00	\$562.50
Derek Miller Derek Miller	7/23/2020	Client Services Project Manager II	900 Data Management Services	Prepared for and held call with Ciancio Covas	0.60	\$225.00	\$135.00
	7/23/2020	Client Services Project Manager II	900 Data Management Services	Performed QC of PRASA production, coordinated delivery, per counsel request	1.50	\$225.00	\$337.50
Derek Miller	8/5/2020	Client Services Project Manager II	900 Data Management Services	Coordinate transfer of data set, per W. Hine request	0.50	\$225.00	\$112.50
Derek Miller	8/6/2020	Client Services Project Manager II	900 Data Management Services	Coordinate delivery of data set, per Hine Ogulluk request	0.40	\$225.00	\$90.00

MATTER NUMBER: 900 Matter Description: Data Management Services							
Name	Date	Position	Matter Description	Detail	Hours Billed	Hourly Rate	Compensation
Derek Miller	8/7/2020	Client Services Project Manager II	900 Data Management Services	Coordinate delivery of data set to Xact data, per Hine Ogulluk request	0.40	\$225.00	\$90.00
Derek Miller	8/11/2020	Client Services Project Manager II	900 Data Management Services	Coordinated PRASA document request, document delivery	0.40	\$225.00	\$90.00
TOTAL					55.50		\$12,152.50

EXHIBIT E

**Summary of Actual and Necessary Epiq Corporate Restructuring, LLC
And Epiq eDiscovery Solutions Expenses for the Third Interim Fee Period**

Expense Category	Amount
HST161 - OCR for Reviewed Data	\$950.32
HST626 - User Fees	\$28,770.00
HST756 - Document Review Hosting	\$29,358.82
NO100 – Noticing	\$6.80
NO120 - Email Noticing per File	\$9.60
OS220 - Labels	\$0.10
OS225 – Envelope 9x12	\$0.50
PRO110 - Stamping/Endorsement	\$590.73
PRO128 - Client Media Storage	\$400.00
PRO235 - Prepare Data, Text and, Images	\$1,181.46
RE100 - Postage	\$21.21
RE105 - Shipping and Courier Fees	\$500.00
RE800 - Court Docket Services	\$16.10
TOTAL	\$61,805.64